

September 16, 2011

United States Bankruptcy Court  
Southern District of New York

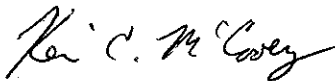
Lehman Brothers Holdings, Inc.  
Chapter 11 Case No. 08-13555 (JMP)  
(Jointly Administered)

Claim Number 10370  
Date Filed 9/4/2009  
Debtor 08-13555  
Classification and Amount \$378,851.13

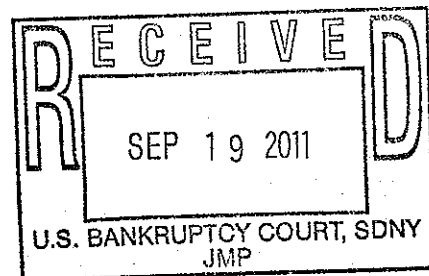
Creditor Name: Kevin C. McCooey – 315 East 68<sup>th</sup> Street – Apt 8T – NY, NY 10065

Basis of Claim: Funds being requested were funds that were part of compensation of employment from Lehman Brothers. During my tenure at Lehman Brothers from November of 1999 until September of 2008, a substantial portion of my compensation was held each month to purchase restricted stock units. My position, as a Financial Advisor, was purely on a commission model where I knew each month what compensation would be owed to me. Each year, these dollars were held away and invested in a pool that I had no access to touch for 5 years. That said, it was impossible to access or control these funds and ultimately my compensation was locked in a Lehman Brothers restricted stock pool. The stock units that were free and clear to me after the 5 year lock, I can understand if those are now deemed worthless – shame on me for not selling them. Yet, the funds that were placed in this account over the locked 5 year period and had my hard-earned dollars locked in there, I feel I have a right to retrieve. Again, this was NOT A BONUS or an Employee Perk – it was my monthly compensation. Further, the funds that had accrued for the balance of 2008 had not been invested in this restricted stock pool and thus I feel I certainly have a right to retrieve as that was parked in a pure cash vehicle which would not have been invested until year end.

Thank you for hearing my claim and I am cautiously optimistic in retrieving any of my yearly wages – not bonuses or perks – that I had worked very hard to earn during my entire ten years at Lehman Brothers.



Kevin C. McCooey  
315 East 68<sup>th</sup> Street  
Apartment 8T  
New York, NY 10065  
914.320.2424



**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS INC., *et al.*,

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

LBH OMNI176 08-19-2011 (MERGE2, TXNUM2) 4000057092 BAR(23) MAIL ID \*\*\* 000050941745 \*\*\* BSIUSE: 67

MCCOOEY, KEVIN C.  
315 EAST 68TH STREET  
APT 8T  
NEW YORK, NY 10021

**THIS IS A NOTICE REGARDING YOUR CLAIM(S). YOU MUST READ IT  
AND TAKE ACTION IF YOU DISAGREE WITH THE OBJECTION.**

**IF YOU HAVE ANY QUESTIONS ABOUT THIS NOTICE OR THE OBJECTION,  
PLEASE CONTACT DEBTORS' COUNSEL, ERIKA DEL NIDO, ESQ., AT 212-310-8323.**

**NOTICE OF HEARING ON DEBTORS' ONE HUNDRED SEVENTY-SIXTH OMNIBUS  
OBJECTION TO CLAIMS (TO RECLASSIFY PROOFS OF CLAIM AS EQUITY INTERESTS)**

CLAIM TO BE RECLASSIFIED	
<b>Creditor Name and Address:</b> MCCOOEY, KEVIN C. 315 EAST 68TH STREET APT 8T NEW YORK, NY 10021	<b>Claim Number:</b> 10370 <b>Date Filed:</b> 9/4/2009 <b>Debtor:</b> 08-13555 <b>Classification and Amount:</b> PRIORITY: \$ 378,851.13

PLEASE TAKE NOTICE that, on August 19, 2011, Lehman Brothers Holdings Inc. ("LBHI") and certain of its affiliates (collectively, the "Debtors") filed their One Hundred Seventy-Sixth Omnibus Objection to Claims (To Reclassify Proofs of Claim as Equity Interests) (the "Objection") with the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").<sup>1</sup>

The Objection requests that the Bankruptcy Court reclassify your claim listed above under CLAIM TO BE RECLASSIFIED as an equity interest on the ground that it is based on either restricted stock units, contingent stock awards, stock options, or other equity-related compensation, both distributed and not distributed, and vested and unvested (collectively, the "Equity Awards"), and that ownership of the Equity Awards constitutes an equity interest in a Debtor but does not constitute a claim against a Debtor's estate as such term is defined in section 101 of title 11 of the United States Code (the "Bankruptcy Code"). Any claim that the Bankruptcy Court reclassifies as an equity interest will not be classified as a claim against LBHI but rather will be treated equivalent with other equity interests in LBHI.

If you do NOT oppose the reclassification of your claim listed above under CLAIM TO BE RECLASSIFIED, then you do NOT need to file a written response to the Objection and you do NOT need to appear at the hearing.

<sup>1</sup> A list of the Debtors, along with the last four digits of each Debtor's federal tax identification number, is available on the Debtors' website at <http://www.lehman-docket.com>.